

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 130 Section 130.2020 Physicians and Surgeons |
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**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2020 Physicians and Surgeons

a) When Liable For Tax

When physicians or surgeons sell items of tangible personal property such as medical bracelets, crutches, wheelchairs, first-aid kits and the like, to purchasers for use or consumption apart from their rendering of service as physicians or surgeons, they incur Retailers' Occupation Tax liability. For information about whether these items qualify as medical appliances, see Food, Drugs, Medicines and Medical Appliances, 86 Ill. Adm. Code 130.310.

b) When Not Liable For Tax

Physicians and surgeons are engaged in professions and primarily render service. To the extent to which they engage in such professions, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property transferred incident to those services.

c) Liability Under the Service Occupation Tax Act

For information concerning the application of the Service Occupation Tax to sales by physicians and surgeons of tangible personal property that they transfer as an incident to rendering service, see the Service Occupation Tax regulations at 86 Ill. Adm. Code 140.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)